

Company number: 03785437

Charity Number: 1078837

# START

Start in Salford  
Report and financial statements  
For the year ended 31st March 2024



# **Message from the Chair of Trustees**

## **Continuing to grow**

As Chair of the Board of Trustees, it is a privilege to provide this opening message. I would like to start by offering thanks to all of the staff, volunteers, members, supporters and the local community for their continued support and loyalty in ensuring that START continues to thrive.



START is a growing charity. This last year has seen over 3000 people engaged and supported through the work of START, which is testament to the hard work of everyone involved. Inspiring Minds, Wings, Reach Out, Living Well, Listening Lounge and Wellbeing Matters have all provided dedicated support to the people of Salford, and member insights highlight how START has enhanced their wellbeing and quality of life.

START is in a much healthier financial situation having secured funding streams to enable stability and growth and is therefore less reliant on bids. This year we have been able to partially pay off the mortgage, which puts the charity in a more stable position and moves us closer to securing Brunswick House as our main base, which staff and members comment on as a great place to be.

There are many highlights of this past year, which include

- Inspiring Minds winning the Learning for Health Award
- Development of the garden space
- Everyday Mental Health Hero campaign launched
- Supporting the chatty benches initiative
- The ceremonial mayor of Salford choosing START as one of her charity beneficiaries

Overall this has been another successful year and on behalf of the Board of Trustees I pass on sincere thanks to everyone involved in making START such a great organisation to be part of.

**Neil Withnell**  
**Chair**

## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

**Company number** 03785437  
Registered in England and Wales

**Charity number** 1078837

**Registered office and operational address** Brunswick House  
62 Broad Street  
Salford  
M6 5BZ

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Hannah Beaumont-Laurencia	(appointed July 2023)
Vincent Clifford	
Samantha Cook	(appointed January 2024)
Paul O'Neill	(appointed July 2024)
Jack Ranson	(resigned September 2023)
Neil Withnell	Chair

**Charity President** Bernadette Conlon

<b>Senior Management Team</b>	Michelle Dennett	Charity Director
	Loretta Hewart	Office Manager (left November 2023)
	Hannah Flint	Development Manager (appointed July 2024)
	Lisa Moore	Operations Manager (appointed January 2024)
	Justine Wallace	Deputy Director
	June Wilcock	Service Delivery Manager

**Bankers** Unity Trust Bank  
Nine Brindley Place  
Birmingham  
B1 2HB

**Independent Examiners** Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Manchester  
M11 3TQ

**Auditors** Wyatt Morris Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
OL16 1PJ

## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

## Trustees Report

The trustees of Start in Salford (START) present their report and the audited financial statements for the year ended 31<sup>st</sup> March 2024. The trustees' report also incorporates the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## Objectives and activities

The Charity's objectives are to pursue any charitable purpose that improves the health, wellbeing and quality of life of people from Salford and the wider North West Region who;

- are at risk of suffering, have suffered or are suffering from mental health problems;
- are otherwise socially excluded;

in particular, but not exclusively by:

- the promotion of arts based activities; and
- restoring and maintaining the Grade II listed building Brunswick House and providing for its use for the benefit of the people of Salford and the wider North West region.

'START' is a charity that has been delivering mental health recovery and prevention programmes in Salford for over 30 years. We use creativity, connection and recovery interventions to help improve people's lives.

Our services focus on personalised, strengths based approaches to help beneficiaries to build confidence, resilience and self-esteem. We reconnect and integrate people with their communities, providing onward pathways into training, employment, volunteering and leisure pursuits.

All of our programmes are directed towards improving and enhancing the quality of life, health and wellbeing of target groups within the local community, in particular people at risk of experiencing mental health difficulties or social isolation.

We are passionate about providing the very best support for the people in our community who we are lucky enough to meet through our work.

START is a vibrant organisation full of people who care about others and this drives us in our work in Salford and beyond. We successfully collaborate with a number of VCSE and statutory partners throughout the city and understand that joint working is key to successful health and wellbeing outcomes for our community, and we work to encourage this at every level, striving to make our local Neighbourhoods better places to live.

We deliver services from our main studio base, Brunswick House, which houses workshops and studios, a gallery space and a community garden, as well as outreach work within local community settings, partner organisations and our Walkden hub 'The Make Space' within a local shopping centre.

## Start in Salford

Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

### Our Purpose

Using creativity, connection and recovery interventions to help improve people's lives

### Our Vision

To deliver excellence in mental health and wellbeing provision in Salford, Greater Manchester and beyond through our passion for human connection and a fierce belief in the potential of people and communities.

### Our Mission

To improve and enhance the quality of life, health and wellbeing of target groups within the community, in particular people at risk of experiencing mental health difficulties or social isolation.

### Our Values - the golden thread that runs through all of our work.

**Creative** - we value the potential creativity has for improving mental health and the power it gives to all of us to think differently and to innovate

**Compassionate** - we view the world through a compassion-focused lens; we allow ourselves to feel and this helps to drive our mission and impact

**Collaborative** - working together is at the heart of everything we do; with the people we support, our staff and volunteers and the other organisations we collaborate with to achieve the best outcomes for our community

**Committed** - we strive to be the best, to ensure people get the best; as individuals and as a company we are committed to focussing on strengths and to continually learning and evolving

## Start in Salford

Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

### Achievements and performance

The charity's main activities and those we support are described below. All its charitable activities focus on improving mental health and wellbeing and are undertaken to further START's charitable purposes for the public benefit.

Our work falls into the following four main programmes:

#### Inspiring Minds:

This service is for people experiencing poor mental health ranging from mild/moderate to more severe and enduring conditions. The programme consists of weekly studio-based creative workshops and encourages members aged 18 plus to access various learning opportunities and pre-employment skills supporting them to recovery which ultimately leads them back into the community.

The Inspiring Minds Programme provides weekly creative sessions in a number of mediums. These may include

- Visual Arts
- Photography
- Horticulture
- Woodwork
- Ceramics
- Crafts
- Music

Professional Artists lead each group and participants are encouraged to consider themselves as aspiring artists when they join the organisation rather than mental health service users. This encourages people to look forward to learning new skills and to be proud of their achievements.

The programme runs both from our central base, Brunswick House, a Grade II listed building and at our Walkden hub, The Make Space.

Participants can access between 6 and 12 months of support dependent upon individual need and are supported through their recovery journey by a mentor who undertakes regular reviews and assessments as well as assisting individuals to complete Personal Development Plans to help with future aspirations and planning.

Following the Inspiring Minds Programme, participants can continue to be supported in the WINGS groups (Wellbeing Information & Networking Groups Salford).

**WINGS** offers a programme of activities based on the 5 ways to wellbeing. There is a month-long focus on each of the 5 themes on a rolling programme, with one additional 'consolidation' month. This results in a 6 month, rolling programme, including practical /creative activities, external speakers, discussion sessions and general social sessions. Participants are encouraged to contribute their ideas to co-produce sessions and take the lead in sharing skills and information where possible. The groups also highlight other services/programmes in the local area that people may wish to join to promote their wellbeing.

## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

#### **Reach Out; Start to End Suicide:**

START's campaign 'Reach Out; Start to End Suicide' is focused on strengthening community action and overcoming health inequalities through having the community at the heart of this project.

'Reach Out; Start to End Suicide' encourages health behaviour change among the general population of Salford. It is disseminating behaviourally focused messages with the intent of influencing the decision making processes of individuals in Salford.

We prioritise mental health, dismantle stigma and build a supportive community where everyone feels valued and heard.

The scale and reach of the project is critical in reaching at-risk individuals who have not engaged with the health care system.

Through all of our activities we engage members of high risk communities within Salford including; men, people who self-harm, suicide/attempt survivors, people who misuse alcohol/drugs, people in the care of mental health services, students, LGBT people and those in high risk professions such as nurses and doctors.

We draw on the community to provide social support and self-help for themselves and each other which is creating a health and wellbeing supportive environment in Salford. By giving Salfordians the support they need to help prevent suicide, they will in turn, reduce suicide rates by saving lives.

#### **Living Well Salford:**

Salford Living Well is a service created in partnership between START, Mind in Salford, Six Degrees & Greater Manchester Mental Health Trust. It is a multi-agency team, who come together to provide a positive, humanistic and safe experiences for those people experiencing poor mental health who do not meet the threshold for community mental health services.

Living Well focuses on developing new ways for people to access support that:

- recognises people's strengths and potential
- is designed by people with lived experience, service leaders, clinicians and commissioners
- is based in community settings and is easy to access
- supports people with relationships, housing, debt, employment and connecting with their communities
- is provided by communities, including the voluntary sector, social enterprises and statutory services

The Living Well team is made up of both clinical and non-clinical staff and Recovery Workers hosted by START are a core part of the workforce.

The team also includes peer support workers and volunteers, occupational therapists, social workers, PCN mental health practitioners, a consultant psychiatrist, pharmacist, a volunteer coordinator and a community connector. This year the model has been expanded across the five neighbourhoods of Salford and has a workforce of approximately 60 employees from across the partnership.

The development of Living Well aligns with a key priority in the NHS Long Term Plan around transforming and realigning community mental health services with primary care networks (PCNs), creating 'new and integrated models of primary and community mental health care' by 2023/24.

## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

#### **Wellbeing Matters:**

The Wellbeing Matters programme is a Voluntary Community and Social Enterprise led initiative, delivered by Salford CVS in partnership with Salford Third Sector Consortium, that focusses on Person and Community centred approaches to improving the wellbeing of Salford people.

A key element of Wellbeing Matters is the community connecting / social prescribing programme that connects people referred by health professionals with a non-medical need to local community assets to support their wellbeing, independence and to reduce social isolation. The programme aims to support people to feel more connected to their community, more confident and less socially isolated by linking them into local groups and services. The goal is for people to be better equipped to manage their own health and wellbeing with less reliance on clinical health and care services.

Last year START, as an Anchor within Wellbeing Matters, hosted 5 Community Connectors. The Wellbeing Matters 'Community Connectors' work with people on a 1-2-1 basis over a number of sessions to establish 'what matters to them' and to then connect them into relevant local non-medical wellbeing and social support within their neighbourhood to improve their wellbeing and decrease social isolation.

This can range from accessing a community group (dancing, singing, gardening, cooking); through to sports / physical activity group; food bank / food club; friendship group / befriending; taking part in volunteering; mental wellbeing support; CAB / welfare support; and much more.

The Wellbeing Matters programme also supports the development of the VCSE ecosystem that underpins social prescribing through volunteering, voluntary action, community activities and investment.



## Start in Salford

Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

### Beneficiaries of our services

During 2023-24, START has engaged and supported over 3000 people through our work.

These beneficiaries are all from Salford and have accessed one of our 4 main programmes throughout the year.

- **Inspiring Minds** received 669 referrals into the service from across both Primary and Secondary mental health services and supported 405 people through creative activities. Upon completion of their programme 263 people accessed pathways into further education, employment, volunteering or community groups.



- **WINGS** received 87 referrals into the service and delivered 82 groups throughout the year. Upon completion of the programme 21 people accessed pathways into further education, employment, volunteering or leisure pursuits.
- **Reach Out; Start to End Suicide** has driven a surge of innovative projects and community involvement in mental health support and suicide prevention throughout the year. From rhythmic drumming to creative arts workshops and assertive outreach, these initiatives, including the 'Everyday Mental Health Hero' programme, demonstrate our evolving commitment to compassion and resilience.



## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

- Our **Living Well Recovery Worker** team actioned 3482 appointments across the year, with each Recovery Worker holding an average caseload of 33 people at any one time.



- The **Wellbeing Matters** programme (for whom START host a 5 x Community Connector) received 3,983 referrals last year with 17,754 appointments recorded. The team created 5,175 connections out to support in the community with 79% of all connections to the VCSE sector in Salford.

21% of connections to advice and support offers.

21% of connections to social support activities.

16% of connections to physical activity offers (Increased in 2023/4).

11% of connections to learning, education and employment support (Increased in 2023/4).

5% of connections to green activities.

14 community groups received a Wellbeing Matters Community Asset Fund.

28 community network meetings held in Salford.

54 volunteers placed in Salford and Manchester.



## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

## Beneficiaries of our services

START has a robust system in place to track the progress and outcomes of our interventions which is driven by a centralised 'Hanlon' database. For our services delivered in partnership with others, START have access to GMMH's PARIS system (Living Well) & Elemental (Wellbeing Matters) which captures all relevant client data including; attendance, interventions and personal achievements such as distance travelled towards goals since joining each programme.

Our fully trained staff continue to collect data using a variety of quantitative and qualitative tools including:

Reported; 'member stories' which tell us the impact of interventions from the service users' perspective, using their own words and insight - see examples below)

Observed; staff and family observations are recorded using templates to capture change and impact from the viewpoint of those closest to the service user. They often see changes which the service user may not recognise immediately

Measured; we use WEMWBS to provide us with an assessment of overall wellbeing and changes in wellbeing over time. The tool is used to provide a baseline and then repeated at intervals to determine impact. We also use a bespoke Wellbeing Wheel which measures change in 7 domains of life and the Five Ways to Wellbeing Questionnaire.

Monitored; session registers provide quantitative data to determine numbers participating.

### Member Insight:

*"Before coming to START I was very isolated from the outside world due to my physical and mental health. Coming here has helped me build my confidence. I look forward to attending each week. START is a place where everyone is welcome. You learn new skills but also about how to help you with your mental health"*

*"I don't really know where I would be now if i hadn't come here. It has given me a new outlook on my life. I have a long way to go yet but I am on the right track."*

*"Mentally I have definitely changed and my intrusive thoughts are more under control now than for a long time. I find START an amazing sanctuary in this way too busy world. An oasis of love, care and professionalism"*

*"Wow! What more can I say? START is just amazing and I would recommend it to anyone who is trying to recover. I wasn't sure what to expect but I was instantly made to feel welcome and more important, safe and secure. I have learned to persevere with things, accept mistakes and that things don't have to be perfect. I'm a much happier person now and it's thanks to START"*

*"At the beginning I felt apprehensive doing something new and meeting people. My confidence has now grown in trying new things. I'm proud of what I has achieved and am looking at further options with other organisations. START is a very special place"*

*"I was very sad, lonely and isolated. I'm now attending the WINGS group and it is absolutely marvellous. I was sat on my couch on Sunday and I felt low again, then I remembered I had the group to attend on the Monday. As soon as I thought about coming to that group I felt happy again. It's a brilliant group and I have met some lovely people and Yvonne who runs it is just the nicest person. You sit at home and think nothing is going on in the community anymore, and then you learn about groups like WINGS and it makes you feel so much better"*

## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

## Financial review

As we navigate the post-pandemic landscape and prepare for future challenges, we have continued to strengthen our management team, positioning us to seize opportunities, manage risks and adapt to change with agility.

In the face of ongoing economic pressures, rising salary expectations and shifting work dynamics, we have successfully grown our income and managed budgets by maintaining disciplined cost control. Thanks to the unwavering support of our funders, we have been able to expand the reach and deepen the impact of our four core programmes, ensuring we consistently meet the needs of our service users.

The charities turnover increased in the twelve-month period to **£1,408,957** (2023: £1,316,257). This was predominantly achieved through the delivery of service contracts (£1,079,909) and grant funded projects (£245,018) with the remaining income received from sessions and services (£37,052), donations (£23,239), trading activities (£11,649), and bank interest (£12,090). The charity increased its delivery on service contracts, which accounted for 76.6% of total income in 2023/24 (2022/23: 69.7%) whilst continuing to expand its alternate income streams.

Our service contracts were delivered for GM ICB (formerly Salford CCG) and our grant funding came from:

Salford CVS (£20,500)

Salford Third Sector Consortium (£220,268)

Salford City Council (£4,000)

Margaret's Fund (£250)

The Trustees extend their deepest gratitude for the generous support from our funders, including government bodies, community grant organisations, individual donors and fundraisers. We sincerely appreciate their dedication, commitment and continued support.

In the past year, START has been the grateful recipient of some substantial donations which have significantly bolstered our ability to fulfil our mission. These generous contributions have not only provided vital financial support but have also reaffirmed the trust and confidence our donors place in the work we do.

The impact of these donations is profound, enabling us to expand our programmes, reach more beneficiaries and invest in key resources that are essential for our long-term sustainability. We are committed to stewarding these gifts with the utmost responsibility, ensuring they deliver meaningful and lasting impact within our community and we extend our heartfelt thanks to the donors for their unwavering support.

M J Ball Ltd (£10,000)

Salford Independent Beer Festival (£9,500)

At the conclusion of the 2023/24 financial year, the charity maintained a robust financial position, with total reserves amounting to **£724,569** (2023: £684,133); of this **£27,995** were classified as restricted funds and **£696,574** were unrestricted funds. The charity's tangible fixed assets, represented by the net book value of the freehold property, Brunswick House, and mainly financed through a mortgage, amounted to £240,465 as at the balance sheet date. After allowing for funds invested in tangible fixed assets and designated funds, as set out in the reserves policy, the free reserves available at the year-end were **£342,109**.

## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

#### Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

#### Investment Policy

The charity allocates the majority of its funds to short-term expenses. Any surplus, which is not immediately required for day-to-day operational needs, is placed in an instant access deposit account at Unity Trust Bank. This arrangement offers the flexibility to withdraw funds as needed whilst optimising the return on the cash asset.

#### Reserves Policy

The Trustees periodically review the reserves policy of the charity and in recent years have moved towards a more risk based policy, taking into consideration the main risks to the organisation. The Trustees have established a policy whereby designated reserves - from within unrestricted funds - are set aside to cover redundancy provision in the event of unfavourable or unexpected circumstances, such as a sudden loss of funding.

In addition, the Charity aims to hold general reserves which equate to a minimum of three months of charitable expenditure. In deciding the level of both designated reserves and general provision, the trustees have taken into consideration what the charity's exposure would be to redundancy and/or restructure costs if the organisation's business model needed to change rapidly to ensure future sustainability.

Reserves are needed to meet the working capital requirements of the charity. As part of the board's quarterly review the trustees are provided with financial management information which includes turnover and cost analysis, budget vs actual analysis and financial activities reports for the year to date.

This rolling review of year to date results enables the trustees and the Senior Management Team to consider the restricted, designated and free reserves with a view to determining their sufficiency and the impact of the forecast results on reserves held.

The trustees consider that this policy will ensure the provision of sufficient funds to enable the charity to respond to the rapidly changing environment and ensure that the delivery of the charity's activities, as well as its governance and support costs, are covered.

## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

## Plans for the future

START have been successful over previous years in securing a number of funding streams to diversify income and ensure the charity is not reliant on any one single large grant or contract, reducing the financial risk to the organisation.

During 2023/24 this has meant further enhancing our offer to include a pilot for Children and Young People. Through this funding we were able to co-design and deliver an Arts on Prescription programme tailored to support children and young people to improve their mental health and address low mood.

START aims to continue developing this service for children and young people as a new beneficiary group. The appointment of our new Development Manager will allow us to pursue funding in this area and broaden our impact through future initiatives.

START continued to strengthen its strategic partnerships in the city to ensure that the organisation is placed at the centre of potential new funding opportunities; with the Senior Management Team focusing on key initiatives and citywide priorities.

This year START have provided a leading strategic voice within the design and implementation of a VCSE led Crisis Alternative offer which provides an open access Listening Lounge to support those in a self-defined crisis. Led by staff from START and Mind in Salford, the Listening Lounge provides people with an alternative place to go to A&E during times of need, with clinical support provided by staff from GMMH when necessary.

We also recognise the importance of nurturing our core services and continue to prioritise the reporting of our impact and outcomes to facilitate and inform discussions with Commissioners around future capacity and investment needs.

## Related parties

Start in Salford (START) is an independent charity with no subsidiaries. The previous subsidiary undertaking, **Start Creative – Hand Crafted in Salford Ltd** (07988221) was dissolved in February 2023.

## Relationships with other organisations

START delivers contracts for, and works in partnership with a number of external organisations in order to achieve our charity objectives. These include; Greater Manchester Integrated Care System, Greater Manchester Mental Health Trust, Salford Primary Care Networks, Salford City Council and many from the Voluntary, Community, Social Enterprise Sector including Salford CVS, Mind in Salford, Six Degrees Social Enterprise, Salford Loaves & Fishes, Healthwatch Salford, and Society Inc.



## Start in Salford

Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

# Structure, governance and management

## Company status

The organisation is a private company limited by guarantee. The company was incorporated in England and Wales on 9<sup>th</sup> June 1999 and registered as a charity on 11<sup>th</sup> January 2000.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Any potential amendments which may need to be made are considered and recorded in the board minutes.

Trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31<sup>st</sup> March 2024 was 4 (2023: 3). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 2 to the accounts.

## Organisational structure

The board of trustees are accountable for the governance of the organisation and have ultimate responsibility for the strategic management and direction of the charity which is reviewed on a quarterly basis at board meetings.

A scheme of delegation remains in place and the day to day strategic, operational and financial responsibility rests with the Charity Director and Deputy Director who, together with the Chair of trustees, form the Senior Leadership Team (SLT). The SLT meet monthly to discuss operational strategy.

Prior to each quarterly board meeting, reports are prepared by the Senior Management Team covering their respective areas of responsibility. Reports are received by trustees in advance so that we are in a position, during the meeting, to discuss matters arising and request follow up actions. These meetings are recorded and minutes are held on file.

The Senior Management Team meet monthly to review financial reporting and operational strategy to ensure they are able to react swiftly to rapidly changing situations and funding availability.

Staff team meetings are held weekly to ensure that all staff have input into developments and to enable effective communication. In general terms, service users are represented at all levels within the organisation. This ensures that all decisions are understood by the service users whilst also ensuring that their needs and requirements are understood and met whenever and wherever possible.

## Start in Salford

### Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

#### **Recruitment and appointment of trustees**

Annually, the board assesses the necessity of actively seeking new trustees. Furthermore, if any trustees declare their intention to step down during the year, the board evaluates whether it is essential to recruit new trustees to maintain the board's overall skill set at an appropriate level.

The trustee recruitment processes are reviewed regularly and several methods are used in the recruitment of new trustees. Ex-service user members and volunteers are recruited by applying internally. Other trustees are recruited from local business and professional organisations. Applications are submitted and initially vetted by the Chair of trustees and the Charity President.

Suitable applicants are invited to an initial meeting/interview to discuss the charity in general as well as what is expected of a trustee. If appropriate, applicants are invited to observe at the next board meeting after which the existing trustees vote on whether to approve their application. This system ensures the board has the right balance of skills and knowledge which enables first class governance of the organisation.

New trustees are formally voted on to the board at the beginning of the first board meeting they attend following the observation meeting. Joining the board is subject to receipt of satisfactory references and a basic DBS being obtained. New trustees must be in receipt of a basic DBS certificate before attending the next board meeting. Continued membership of the board is contingent on completing all mandatory safeguarding training within 3 months and all other mandatory training within 6 months.

#### **Induction and training of trustees**

The trustee induction process is reviewed regularly. New trustees are provided with a comprehensive induction pack which briefs them on their legal obligations under charity and company law, explains the processes of the charity, provides information on how to arrange the mandatory training and outlines the conduct expected of trustees.

New trustees are required to arrange meetings with each member of the Senior Management Team in order to support their understanding of the specific role individual managers have within the organisation. They are also invited to attend a live session run by one of our service delivery team and to meet our members.

The Charity President is responsible for ensuring new trustees complete the induction process and undertake a skills review to identify any additional training needs. The new trustee then meets with the Charity President prior to the next board meeting to finalise and sign off their induction.

#### **Staff development**

START has a dedicated senior manager responsible for overseeing staff development. This individual collaborates with staff across the organisation to identify and address training and development needs as well as provide support with internal and external career progression.

Staff have access to further training opportunities through the GM Skills Map. This platform offers a wide range of courses, from fully funded to part-funded and commercial options. Staff are encouraged to explore the website to find specific courses of interest and a training budget is available to support participation in these courses.

A "Development Library" located at Brunswick House is available for staff. The library is stocked with books on leadership, management and other topics of interest. Books can be borrowed at any time and for as long as needed.



## Start in Salford

Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

### Remuneration policy for key management personnel

The overall policy on remuneration within START is as follows:

- Trustees are voluntary and not remunerated. Out-of-pocket expenses paid to trustees are shown as part of the Financial Statements in note 2.
- Pay scales have been developed by the Senior Leadership Team and set out the salary bands for all staff from junior administrator to executive manager. Each role and corresponding salary band has been bench marked against similar roles across the VCSE sector both locally and nationally and reflects the level of responsibility and experience expected.
- Any salary increases proposed reflect the need to retain key staff. Increases are recommended by the Charity Director/Deputy Director and are ultimately determined by the board of trustees.
- The board of trustees determines the salary package for the Charity Director and Deputy Director.
- We continually review staff benefits and in 2022 increased the employer contribution to the company pension scheme to 8%, as a temporary measure in response to the cost of living challenges. This benefit is reviewed at the end of each financial year to determine its continued affordability.
- START also offer an employee assistance programme (EAP) run via Peninsula, which is an additional Health and Wellbeing package for all employees.

### Risk management

We continue to face a challenging financial environment where there is increasing difficulty in bridging the gap between rising demand for our services and our ability to achieve full cost recovery, which is vital to the health and sustainability of the charity. The Senior Management Team have developed a network of contacts, including commissioners and principals at a number of external organisations, so that we can continue to work in partnership in the delivery of services across Salford.

A risk management process has been put in place. A Risk Register is maintained detailing the major financial and other risks we face as a charity and the systems and processes in place to mitigate these risks. Identified risks are graded against their likelihood and impact. New risks identified are discussed monthly by the Senior Management Team who, where required, implement procedures designed to minimise or manage any potential impact on the charity should those risks materialise. At the date of this report there were 18 identified risks recorded on the Risk Register.

Management of risk is a standing agenda item at board meetings and the Risk Register is reviewed by the trustees on a quarterly basis. The addition of any newly identified risks are proposed by the Senior Management Team and agreed by the trustees where considered appropriate. The trustees are satisfied that systems are in place to mitigate their exposure to major risk.

## Start in Salford

Trustees' Annual Report for the year ended 31<sup>st</sup> March 2024

### Statement of responsibilities of the trustees

The trustees (who are also directors of Start in Salford for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Auditors

Wyatt Morris Golland Ltd were appointed as the charitable company's auditors during the year.

This report has been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 30<sup>th</sup> October 2024 and signed on their behalf by

**Paul O'Neill**  
Trustee



## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF START IN SALFORD**

### **Opinion**

We have audited the financial statements of Start in Salford (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF START IN SALFORD**

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations:

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities:

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships:

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation:

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF START IN SALFORD**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt Morris Golland Ltd  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

Date: 30th October 2024

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	23,239	-	23,239	17,613
Charitable Activities	(4)	1,111,383	250,596	1,361,979	1,283,048
Other Trading Activities	(5)	11,649	-	11,649	13,812
Investment Income	(6)	12,090	-	12,090	1,784
<b>Total</b>		<b>1,158,361</b>	<b>250,596</b>	<b>1,408,957</b>	<b>1,316,257</b>
<b>Expenditure on:</b>					
Charitable Activities	(7)	1,079,478	289,283	1,368,761	1,232,355
<b>Total</b>		<b>1,079,478</b>	<b>289,283</b>	<b>1,368,761</b>	<b>1,232,355</b>
<b>Net income/(expenditure)</b>		<b>78,883</b>	<b>(38,687)</b>	<b>40,196</b>	<b>83,902</b>
Transfers between funds	(17)	(19,643)	19,643	-	-
<b>Net movement in funds</b>		<b>59,240</b>	<b>(19,044)</b>	<b>40,196</b>	<b>83,902</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	637,094	47,039	684,133	600,231
<b>Total funds carried forward</b>	<b>(17)</b>	<b>696,334</b>	<b>27,995</b>	<b>724,329</b>	<b>684,133</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 24 to 36 form part of these accounts.

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (PRIOR YEAR)**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	17,613	-	17,613	15,648
Charitable Activities	(4)	953,820	329,228	1,283,048	890,321
Other Trading Activities	(5)	13,812	-	13,812	9,551
Investment Income	(6)	1,784	-	1,784	148
<b>Total</b>		<b>987,029</b>	<b>329,228</b>	<b>1,316,257</b>	<b>915,668</b>
<b>Expenditure on:</b>					
Charitable Activities	(7)	859,167	373,188	1,232,355	831,344
<b>Total</b>		<b>859,167</b>	<b>373,188</b>	<b>1,232,355</b>	<b>831,344</b>
<b>Net Income/(expenditure)</b>		<b>127,862</b>	<b>(43,960)</b>	<b>83,902</b>	<b>84,324</b>
Transfers between funds	(17)	(2,211)	2,211	-	-
<b>Net movement in funds</b>		<b>125,651</b>	<b>(41,749)</b>	<b>83,902</b>	<b>84,324</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	511,443	88,788	600,231	515,907
<b>Total funds carried forward</b>	<b>(17)</b>	<b>637,094</b>	<b>47,039</b>	<b>684,133</b>	<b>600,231</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 24 to 36 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2024**

Company registration number: 03785437

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Fixed assets:</b>					
Tangible assets	(12)	240,465	-	240,465	247,145
Total fixed assets		240,465	-	240,465	247,145
<b>Current assets:</b>					
Debtors	(13)	21,798	6,949	28,747	27,135
Cash at Bank & in Hand		624,120	27,907	652,027	683,190
Total current assets		645,918	34,856	680,774	710,325
<b>Liabilities:</b>					
Creditors: Amounts falling due within one year	(14)	(190,049)	(6,861)	(196,910)	(170,727)
Net current assets or liabilities		455,869	27,995	483,864	539,598
Total assets less current liabilities		696,334	27,995	724,329	786,743
Creditors: Amounts falling due after more than one year		-	-	-	(102,610)
<b>Total net assets or liabilities</b>		<b>696,334</b>	<b>27,995</b>	<b>724,329</b>	<b>684,133</b>
<b>The funds of the charity:</b>					
Restricted income funds	(17)	-	27,995	27,995	47,039
Unrestricted income funds	(17)	696,334	-	696,334	637,094
<b>Total charity funds</b>		<b>696,334</b>	<b>27,995</b>	<b>724,329</b>	<b>684,133</b>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30/10/2024 and were signed on its behalf by:

Paul O'Neill

Paul O'Neill Trustee

The notes on pages 24 to 36 form part of these accounts.



## Statement of Cash Flows for the year ending 31st March 2024

## Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Net movement in funds	40,196	83,902
Add back depreciation	6,680	6,679
Deduct investment income	(12,090)	(1,784)
Decrease/(increase) in debtors	(1,612)	(4,964)
Increase/(decrease) in creditors	28,183	43,184
<b>Net cash used in operating activities</b>	<b>59,357</b>	<b>126,997</b>
<b>Cash flows from investment activities:</b>		
Interest	12,090	1,784
<b>Cash flows from financing activities:</b>		
Repayment of borrowing	(102,610)	(106,767)
<b>Net cash provided by investing activities</b>	<b>(90,520)</b>	<b>(104,983)</b>
Increase/(decrease) in cash and cash equivalents during the year	(31,163)	22,014
Cash and cash equivalents brought forward	683,190	661,176
<b>Cash and cash equivalents carried forward</b>	<b>652,027</b>	<b>683,190</b>

## Notes to the accounts for the year ended 31st March 2024

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 11 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

**(g) Costs of raising funds**

The charity does not consider any of its costs to be those of raising funds.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

## Notes to the accounts for the year ended 31st March 2024

**(i) Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Software	20% on cost
Computer and Office Equipment	25% on cost
Freehold Building	2% on cost

Assets financed totally by grant funding have not been capitalised in these accounts.

There is a charge against the Freehold Building. This may only be sold for charitable purposes and not for property development or to a business.

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were outstanding contributions of £8,722 at the year end (2023: £6,667). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

The money purchase plan is managed by Friends Life Group Limited (part of Aviva plc.) and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 1.00% and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(n) Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**(o) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(p) Significant judgements and estimates**

In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Other than listed below (\*), no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

\* The husband of an employee was paid £1,450 during the year for services provided.

Trustee indemnity insurance costing £814 was paid by the charity during the year (2023: £798).

## Notes to the accounts for the year ended 31st March 2024

## 3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	£	£	£	£
Donations	23,239	-	23,239	12,001
Gift Aid from Subsidiary	-	-	-	5,612
	<u>23,239</u>	<u>-</u>	<u>23,239</u>	<u>17,613</u>

## Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2023	31 March	31 March
	£	£	£
Donations	12,001	-	12,001
Gift Aid from Subsidiary	5,612	-	5,612
	<u>17,613</u>	<u>-</u>	<u>17,613</u>

## Notes to the accounts for the year ended 31st March 2024

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
<b>Living Well</b>				
GM ICB	453,912	-	453,912	455,735
GM ICB - Listening Lounge	150,666	-	150,666	-
GM ICB - Additional Projects	-	6,078	6,078	-
	<u>604,578</u>	<u>6,078</u>	<u>610,656</u>	<u>455,735</u>
<b>Reach Out</b>				
National Lottery Community Fund	-	-	-	9,999
The Charity Service	-	-	-	3,000
GM ICB	29,556	-	29,556	29,087
	<u>29,556</u>	<u>-</u>	<u>29,556</u>	<u>42,086</u>
<b>Inspiring Minds</b>				
GM ICB	413,489	-	413,489	406,926
GM ICB - WINGS	26,208	-	26,208	25,793
Salford CVS	500	-	500	-
Salford CVS - Volunteer Week	-	-	-	440
Other Income	15,669	-	15,669	15,428
	<u>455,866</u>	<u>-</u>	<u>455,866</u>	<u>448,587</u>
<b>Innovation Projects</b>				
GM ICB	-	-	-	24,816
Salford CVS Impact Fund - Arts on Prescription	-	20,000	20,000	-
Salford CVS - Big Ideas Fund	-	-	-	25,000
Salford CVS - Defibrillator Fund	-	-	-	2,500
Salford CVS - Green Asset Fund	-	-	-	14,234
GM ICB	-	-	-	93,759
The Booth Charities	-	-	-	5,000
The Arts Society	-	-	-	2,690
St Bernadette's Refugee Support Project	-	-	-	500
The Third Sector Consortium - Wellbeing Matters	-	176,768	176,768	133,672
The Third Sector Consortium - Wellbeing Matters (SCC)	-	43,500	43,500	21,748
Salford City Council	-	4,000	4,000	-
Margaret's Fund	-	250	250	-
Other Income	21,383	-	21,383	12,721
	<u>21,383</u>	<u>244,518</u>	<u>265,901</u>	<u>336,640</u>
<b>Total Income from charitable activities</b>	<u>1,111,383</u>	<u>250,596</u>	<u>1,361,979</u>	<u>1,283,048</u>

## Notes to the accounts for the year ended 31st March 2024

## 4. Income from charitable activities continued

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
<b>Living Well</b>			
Salford CCG - Living Well	455,735	-	455,735
	<u>455,735</u>	<u>-</u>	<u>455,735</u>
<b>Reach Out</b>			
National Lottery Community Fund	-	9,999	9,999
The Charity Service	-	3,000	3,000
Salford CCG	29,087	-	29,087
	<u>29,087</u>	<u>12,999</u>	<u>42,086</u>
<b>Inspiring Minds</b>			
Salford CCG	406,926	-	406,926
Salford CCG - WINGS (formerly MHSG)	25,793	-	25,793
Salford CVS - Volunteer Week	440	-	440
Other Income	15,428	-	15,428
	<u>448,587</u>	<u>-</u>	<u>448,587</u>
<b>Innovation Projects</b>			
GM ICB (formerly Salford CCG) - Innovation Fund	-	24,816	24,816
Salford CVS - Big Ideas Fund	-	25,000	25,000
Salford CVS - Defibrillator Fund	-	2,500	2,500
Salford CVS - Green Asset Fund	-	14,234	14,234
GM ICB (formerly Trafford CCG)	-	93,759	93,759
The Booth Charities	5,000	-	5,000
The Arts Society	2,690	-	2,690
St Bernadette's Refugee Support Project	-	500	500
The Third Sector Consortium - Wellbeing Matters	-	133,672	133,672
The Third Sector Consortium - Wellbeing Matters (SCC)	-	21,748	21,748
Other Income	12,721	-	12,721
	<u>20,411</u>	<u>316,229</u>	<u>336,640</u>
<b>Total Income from charitable activities</b>	<u>953,820</u>	<u>329,228</u>	<u>1,283,048</u>

## Notes to the accounts for the year ended 31st March 2024

## 5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Room hire	8,071	-	8,071	7,082
Kickstart	-	-	-	3,133
Other Income	3,578	-	3,578	3,597
	<u>11,649</u>	<u>-</u>	<u>11,649</u>	<u>13,812</u>

## Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Room hire	7,082	-	7,082
Kickstart	3,133	-	3,133
Other Income	3,597	-	3,597
	<u>13,812</u>	<u>-</u>	<u>13,812</u>

## 6. Investment Income

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Bank Interest	12,090	-	12,090	1,784
	<u>12,090</u>	<u>-</u>	<u>12,090</u>	<u>1,784</u>

## Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Bank Interest	1,784	-	1,784
	<u>1,784</u>	<u>-</u>	<u>1,784</u>

## Notes to the accounts for the year ended 31st March 2024

## 7. Expenditure

	Health & Wellbeing Activities £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Expenditure on charitable activities:</b>			
Art Materials & Equipment	10,964	10,964	10,650
Delivery Costs	16,634	16,634	46,035
Living Well Delivery	-	-	50,212
Recruitment	1,095	1,095	996
Advertising and marketing	72	72	75
Employment Costs	1,127,765	1,127,765	885,530
Sessional Artists	-	-	909
Minor Equipment	-	-	6,768
DBS Costs	1,340	1,340	584
Service Charges	4,498	4,498	4,380
Training	10,371	10,371	7,960
Housekeeping	22,173	22,173	21,792
Security	753	753	747
Vending Expense	1,064	1,064	1,747
Mortgage Interest	8,447	8,447	10,603
Bank Charges	889	889	749
Staff Travel & Functions	12,167	12,167	6,201
Volunteer Expenses	1,702	1,702	1,041
Rates and Water	7,838	7,838	7,547
Heat and Light	12,639	12,639	12,771
Subscriptions	158	158	144
IT Maintenance	7,767	7,767	6,927
Cleaning & Waste Disposal	1,088	1,088	1,040
Telephone	5,283	5,283	4,803
Repairs and Maintenance	51,115	51,115	84,769
Insurance	16,322	16,322	14,470
Governance Costs	17,647	17,647	12,430
Post, Printing & Stationery	18,259	18,259	18,448
Depreciation	6,680	6,680	6,679
General Contingency & Miscellaneous	4,031	4,031	5,348
	<u>1,368,761</u>	<u>1,368,761</u>	<u>1,232,355</u>
Restricted Funds		289,283	373,188
Unrestricted Funds		<u>1,079,478</u>	<u>859,167</u>
		<u>1,368,761</u>	<u>1,232,355</u>



## Notes to the accounts for the year ended 31st March 2024

## 8. Analysis of expenditure on charitable activities

	Inspiring Minds	Living Well	Reach Out	Innovation Projects	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£		£	£	£
Staff Costs	296,115	429,587	29,275	232,172	987,149	800,138
Project Administration	84	4,167	-	334	4,585	9,540
Project Costs	11,140	8,272	7,442	25,372	52,226	176,599
Support Costs (see note 9)	176,890	121,487	6,481	2,296	307,154	233,648
Governance Costs (see note 9)	7,335	9,728	476	108	17,647	12,430
	<u>491,564</u>	<u>573,241</u>	<u>43,674</u>	<u>260,282</u>	<u>1,368,761</u>	<u>1,232,355</u>

## Previous reporting period

	Inspiring Minds	Covid 19 Response	Reach Out	Innovation Projects	Year Ended 31 March 2023
	£		£	£	£
Staff Costs	247,051	222,402	30,379	300,306	800,138
Administration	-	9,142	-	398	9,540
Project Costs	14,348	83,935	12,023	66,293	176,599
Governance Costs (see note 9)	5,846	5,939	379	266	12,430
Support Costs (see note 9)	170,625	52,661	4,087	6,275	233,648
	<u>437,870</u>	<u>374,079</u>	<u>46,868</u>	<u>373,538</u>	<u>1,232,355</u>

## 9. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Depreciation	6,680	-	6,680	percentage of income
Employment Costs	140,616	-	140,616	percentage of income
Building Costs	105,998	-	105,998	percentage of building usage
Office Costs	53,860	-	53,860	percentage of income
Audit & Accountancy Fees	-	10,640	10,640	all costs are governance costs
Legal & Professional Fees	-	7,007	7,007	all costs are governance costs
	<u>307,154</u>	<u>17,647</u>	<u>324,801</u>	

## Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Depreciation	6,679	-	6,679	all costs are support costs
Employment Costs	85,392	-	85,392	percentage of income
Office Costs	141,577	-	141,577	percentage of income
Accountancy Fees	-	7,680	7,680	all costs are governance costs
Legal & Professional Fees	-	4,750	4,750	all costs are governance costs
	<u>233,648</u>	<u>12,430</u>	<u>246,078</u>	

## Notes to the accounts for the year ended 31st March 2024

## 10. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	970,358	773,413
Holiday Pay Accrual	-	1,435
Childcare Vouchers + Admin Fees	3,108	2,464
Employee Gift Cards	2,050	2,780
Social Security Costs	76,432	55,009
Pension Costs	75,816	50,429
	<u>1,127,765</u>	<u>885,530</u>
Charitable activities	987,149	800,138
Support costs	140,616	85,392
	<u>1,127,765</u>	<u>885,530</u>

The average number of employees during the year was 42 (previous year: 36).

The analysis of staff by category was:

Project Support	7
Project Implementation	24
Project Development	3
Project Management	2
Management	3
Leadership	3
	<u>42</u>

The average full time equivalent number of staff employed during the period was 31.4 (previous year: 27.2).

The charity considers its key management personnel comprises the trustees and senior management team. The total employment benefits, including employer pension contributions of the key management personnel were £227,130 (previous year: £195,152). No employee has benefits in excess of £60,000 (previous year: none).

The charity made a settlement to an employee of £9,645 during the year. This was via a legal agreement.

## 11. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Depreciation	6,680	6,679
Interest Payable	8,447	10,603
Operating Lease Rentals:		
Vending Machine	309	679
Photocopiers	1,954	3,020
Audit Fees	8,280	6,180
Independent Examination Fees	2,360	1,500

## 12. Tangible Fixed Assets

	Freehold Building	Office Equipment	Computer Equipment	Total
Cost	£	£	£	£
At 31 March 2023 and 31 March 2024	333,980	20,375	14,400	368,755
Depreciation				
At 1st April 2022	86,835	20,375	14,400	121,610
Charge for Year	6,680	-	-	6,680
At 31 March 2023 and 31 March 2024	93,515	20,375	14,400	128,290
NET BOOK VALUE				
At 31 March 2024	240,465	-	-	240,465
At 31 March 2023	247,145	-	-	247,145

There is a legal charge against the Freehold Building. This may only be sold for charitable purposes and not for property development or to a business.

## Notes to the accounts for the year ended 31st March 2024

## 13. Analysis of debtors

	2024	2023
	£	£
Other debtors	19,924	21,784
Prepayments	8,823	5,351
	<u>28,747</u>	<u>27,135</u>

Debtors and prepayments related to restricted funds £6,949 (2023: £nil) and unrestricted funds £21,798 (2023: £27,135).

## 14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loan	100,109	108,027
Creditors	31,509	25,265
Short-term compensated absences (holiday pay)	-	1,435
Other creditors and accruals	17,635	12,090
Deferred income	19,975	600
Pensions liabilities	8,722	6,667
Taxation and social security costs	18,960	16,643
	<u>196,910</u>	<u>170,727</u>

## 15. Deferred Income

Deferred income comprises grants and fees received in advance.

Balance as at 1 April 2023	600
Amount released to income earned from charitable activities	(600)
Amount deferred in year	<u>19,975</u>
Balance at 31 March 2024	<u>19,975</u>

## 16. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Secured bank loan	-	102,610
	<u>-</u>	<u>102,610</u>
Repayable after more than 5 years by instalments	-	67,638

Additional information on the security of the loan is given in note 19.

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	538,094	1,158,361	(1,079,478)	(34,643)	582,334
Designated Funds	99,000	-	-	15,000	114,000
	<u>637,094</u>	<u>1,158,361</u>	<u>(1,079,478)</u>	<u>(19,643)</u>	<u>696,334</u>

## Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	155,443	987,029	(859,167)	254,789	538,094
Designated Funds	356,000	-	-	(257,000)	99,000
	<u>511,443</u>	<u>987,029</u>	<u>(859,167)</u>	<u>(2,211)</u>	<u>637,094</u>

## Name of unrestricted fund:

General Fund  
Designated Funds

## Description, nature and purpose of the fund

Funds with no restrictions  
For redundancy costs

## Notes to the accounts for the year ended 31st March 2024

## 17. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
<b>Living Well</b>					
GM ICB - Additional Projects	-	6,078	-	-	6,078
	-	6,078	-	-	6,078
<b>Reach Out</b>					
National Lottery Community Fund	5,891	-	(5,891)	-	-
The Charity Service	3,000	-	(3,000)	-	-
Salford City Council	4,126	-	-	-	4,126
	13,017	-	(8,891)	-	4,126
<b>Innovation Projects</b>					
Salford CVS - Defibrillator Fund	832	-	(832)	-	-
Salford CVS Impact Fund - Arts on Prescription	-	20,000	(11,058)	-	8,942
GM ICB	21,452	-	(21,452)	-	-
Salford City Council	-	4,000	(5,000)	1,000	-
Margaret's Fund	-	250	(250)	-	-
The Third Sector Consortium - Wellbeing Matters	-	176,768	(195,411)	18,643	-
The Third Sector Consortium - Wellbeing Matters (SCC)	11,738	43,500	(46,389)	-	8,849
	34,022	244,518	(280,392)	19,643	17,791
<b>Total</b>	<b>47,039</b>	<b>250,596</b>	<b>(289,283)</b>	<b>19,643</b>	<b>27,995</b>

## Previous reporting period

	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
<b>Reach Out</b>					
CRH Charitable Trust	4,394	-	(4,394)	-	-
National Lottery Community Fund	-	9,999	(4,108)	-	5,891
The Charity Service	-	3,000	-	-	3,000
Salford City Council	2,000	-	-	2,126	4,126
Salford CVS - EWMH Suicide Prevention Fund	9,022	-	(9,022)	-	-
	15,416	12,999	(17,524)	2,126	13,017
<b>Innovation Projects</b>					
Salford CCG - Waiting List Initiative	42,164	-	(42,164)	-	-
GM ICB (formerly Salford CCG) - Innovation Fund	584	24,816	(25,400)	-	-
Salford CVS - Living Well	14,523	-	(14,523)	-	-
Salford CVS - Big Ideas Fund	-	25,000	(25,077)	77	-
Salford CVS - Defibrillator Fund	-	2,500	(1,668)	-	832
Salford CVS - Green Asset Fund	-	14,234	(14,242)	8	-
GM ICB (formerly Trafford CCG)	16,101	93,759	(88,408)	-	21,452
St Bernadette's Refugee Support Project	-	500	(500)	-	-
The Third Sector Consortium - Wellbeing Matters	-	133,672	(133,672)	-	-
The Third Sector Consortium - Wellbeing Matters (SCC)	-	21,748	(10,010)	-	11,738
	73,372	316,229	(355,664)	85	34,022
<b>Total</b>	<b>88,788</b>	<b>329,228</b>	<b>(373,188)</b>	<b>2,211</b>	<b>47,039</b>

## Notes to the accounts for the year ended 31st March 2024

## 17. Analysis of charitable funds

## Name of restricted fund:

Living Well

GM ICB - Additional Projects

## Reach Out

National Lottery Community Fund

The Charity Service

Salford City Council

## Innovation Projects

Salford CVS - Defibrillator Fund

Salford CVS Impact Fund - Arts on Prescription

GM ICB

Salford City Council

Margaret's Fund

The Third Sector Consortium - Wellbeing Matters

The Third Sector Consortium - Wellbeing Matters (SCC)

## Description, nature and purpose of the fund

for Listening Lounge Promotional Communications and Mental Health Streaming area at Salford A&E.

for creative arts sessions for suicide attempt survivors.  
for drum circle facilitator and room hire for the "Drumming Up" project continuation.  
towards costs of creating a living garden memorial of lives lost to suicide.

to install a community defibrillator outside Brunswick House.  
to tackle health inequalities for children and young people for the pilot VCSE crisis alternative provision in Salford.  
for "Start Moving More" - to develop an area of the garden, creating a number of new raised beds to extend the reach of our horticulture sessions to those with limited mobility.

to purchase a bed for a service user who has cancer. Margaret's Fund is a charity which gives grants to women in ill health and in financial need.  
for a social prescribing programme which supports people to connect to local community assets to support their wellbeing and independence, and to reduce social isolation.

for a pilot programme that uses the social prescribing approach with students within Salford City Colleges to support them to manage a range of emotional/mental health and social needs.

## 18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	240,465	-	-	240,465
Cash at bank and in hand	490,145	114,000	47,882	652,027
Other net current assets/(liabilities)	(148,276)	-	(19,887)	(168,163)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>582,334</b>	<b>114,000</b>	<b>27,995</b>	<b>724,329</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	247,145	-	-	247,145
Cash at bank and in hand	537,151	99,000	47,039	683,190
Other net current assets/(liabilities)	(143,592)	-	-	(143,592)
Creditors of more than one year	(102,610)	-	-	(102,610)
<b>Total</b>	<b>538,094</b>	<b>99,000</b>	<b>47,039</b>	<b>684,133</b>

## Notes to the accounts for the year ended 31st March 2024

**19. Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

Financial instruments measured at amortised cost comprise the loan financing provided by Unity Trust bank to the charity.

	2024	2023
	£	£
Loan payable falling due within one year	100,109	108,027
Loan payable falling due in more than one year but in less than five years	-	34,972
Loan payable falling due after five years	-	67,638
	<u>100,109</u>	<u>210,637</u>

The loan financing is a mortgage, with an interest rate of 4% above base rate, to purchase Brunswick House, 62 Broad Street, Salford, M6 5BY and the loan is secured on the property. The loan is repaid on a capital and interest basis, by regular monthly payments, over a repayment profile of 25 years. The loan represents 42% (2023: 85%) of the book value of the property. In May 2023 the trustees agreed to make an additional repayment of £105,319 in order to reduce the borrowing costs resulting from increasing interest rates. The trustees repaid the mortgage in full in May 2024.

**20. Government grants**

The government grants recognised in the accounts were as follows:

	Balance at 31 March 2024	Balance at 31 March 2023
	£	£
GM ICB (formerly Salford CCG)	1,079,909	942,357
Trafford CCG	-	93,759
	<u>1,079,909</u>	<u>1,036,116</u>

There were no unfulfilled conditions and contingencies attached to the grants.

**21. Corporation Tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**22. Operating Lease Commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	2024	2023
	£	£
Less than one year	900	2,873
One to five years	900	1,799
	<u>1,800</u>	<u>4,672</u>